UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK -----X GMA ACCESSORIES, INC.

Plaintiff,

DECLARATION IN OPPOSITION

Civil Action No.: 07 CV 8414 (LAK)

- against -

EPARTNERS, INC.

Defendants.
X

JOHN P. BOSTANY, hereby declares, under penalty of perjury pursuant to 28 U.S.C. § 1746, as follows:

- 1. I am attorney for plaintiff in this proceeding.
- 2. This declaration is respectfully submitted in opposition to defendant's motion to dismiss.
- 3. Plaintiff's Amended Complaint was filed shortly after the original complaint due to plaintiff's failure to adequately plead citizenship of the parties in this diversity case. A copy of the Amended Complaint (without exhibits) along with the Defendant's Answer are annexed hereto as Exhibits 1 and 2 respectively.
- 4. We respectfully ask for permission to further particularize the fraud in a Second Amended Complaint. The proposed pleading is respectfully annexed as Exhibit
 - 3. The most significant addition is the specification of the promises made to the plaintiff prior to the contractual obligations. See paragraphs 19 and 84.
- 5. Also, we have attached a new Exhibit G to the Amended Complaint consisting of emails between ePartners' senior brass which immediately followed the false

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representations particularized in paragraph 19. A copy of the new Exhibit G is

annexed hereto as Exhibit 4.

Wherefore, for the reasons contained in the accompanying memorandum of law, we

respectfully ask that the motion to dismiss be denied and that plaintiff be permitted to file

its Second Amended Complaint.

Dated: New York, New York

December 12, 2007

JOHN P. BOSTANY (JB 1986)